

SEC. 103. *Sheriff or tax collector to be paid per diem for settlement.*

For his settlement with the State Treasurer the sheriff or tax collector shall be allowed by said board of commissioners, and deducted from the amount due the State three dollars for each day he may be actually necessarily engaged therein with the commissioners at the county seat.

Payment allowed for settlement.

SEC. 104. In every case of failure by the sheriff or other accounting officer to settle his account within sixty days from the time prescribed by section one hundred and one of this act for such settlement, and to take oath required in his settlement and pay the amount due to the Treasurer, the State Auditor shall forthwith report to the Treasurer the account of such sheriff or officer, as shown by abstract of listed and unlisted taxables furnished by the register of deeds or auditor for such county, deducting therefrom for commissions, but adding thereto one thousand dollars and ten per centum of the amount of taxes with which said sheriff is charged for the amount of taxes supposed not to appear in the list transmitted by the register of deeds or auditor, and furnish him a copy of the official bond of the said officer and his sureties; and if the whole amount be not paid, the Treasurer, on motion of the solicitor in Superior Court of Wake County, before the clerk thereof, within thirty days after default shall have occurred, shall recover judgment against him and his sureties, without other notice than is given by the delinquency of the officer; and to the end that obligations and names may be known, the clerk of the Superior Court shall, on or before the second Monday in each year, transmit to the State Auditor a copy, certified under the seal of the court, of the bond of the sheriff and his sureties, upon pain for his default of forfeiting to the State one thousand dollars, which the State Auditor shall and is hereby specially charged to collect in like manner and at such times as is provided in this section.

Auditor to report account on failure to make settlement.

Deductions and additions.

Copy of official bond.

Judgment on bond by motion.

Clerk to certify copy of sheriff's bond to Auditor.

Forfeit for default. Auditor to enforce forfeit.

SEC. 105. The sheriff or tax collector shall pay the county taxes to the county treasurer or other lawful officer. He shall at no time retain over three thousand dollars for a longer time than ten days, under a penalty of two per centum per month to the county upon all sums so unlawfully retained, and shall, on oath, render a statement to the board of commissioners at their monthly meeting of the amount in his hands. On or before the first Monday of February in each year the sheriff shall account to the county treasurer or other lawful officer for all taxes due the county for the fiscal year, and on failing to do so he shall pay the county treasurer a penalty of two per centum per month on all sums unpaid, and this shall be continued until final settlement: *Provided*, the board of county commissioners may in their discretion relieve the sheriff or tax collector of said penalty of two per centum per month upon payment in full of the county taxes: *Provided further*, the county commissioners may extend the time of settlement of county taxes by the sheriff of the county to the first Monday in May.

Settlement of county tax.

Penalty for retention of money.

Monthly statements.

Final account.

Penalty for delay.

Proviso: Commissioners may remit penalty.
Proviso: Extension of time.